

## OFFICIAL STATEMENT

CHINO UNIFIED SCHOOL DISTRICT  
SAN BERNARDINO COUNTY, CALIFORNIA

\$1,965,000 PRINCIPAL AMOUNT

Election 1975 Bonds, Series 1  
(General Obligations)INSTITUTE OF GOVERNMENTAL  
STUDIES

MAR 9 1976

UNIVERSITY OF CALIFORNIA

Bids to be received by the Clerk of the Board of Supervisors of San Bernardino County, County Civic Building, 175 West Fifth Street, San Bernardino, California 92415 at 11:00 A.M. Monday, March 22, 1976.

*Calif*  
*Schools and* *San Bernardino Co*  
*architecture*  
*Public debt County*  
*Investments Public recreation*



76 00513

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San Bernardino County, California

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PROFESSIONAL SERVICES

O'Melveny & Myers, Los Angeles  
Bond Counsel

Stone & Youngberg Municipal Financing Consultants, Inc.  
San Francisco and Los Angeles  
Financing Consultants

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THE DATE OF THIS OFFICIAL STATEMENT IS FEBRUARY 9, 1976



TO WHOM IT MAY CONCERN:

The purpose of this Official Statement is to supply information to prospective bidders on, and buyers of, \$1,965,000 principal amount of the Election 1975, Series 1 Bonds, proposed to be issued by the Board of Supervisors of San Bernardino County on behalf of the Chino Unified School District.

The material contained in this Official Statement was prepared by Stone & Youngberg Municipal Financing Consultants, Inc., in the capacity of financing consultants to the District (which firm will receive compensation from the District contingent upon the sale and delivery of the Bonds).

This Official Statement is not to be construed as a contract with the purchasers of the Election 1975, Series 1 Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact.

The opinion of O'Melveny & Myers, Los Angeles, California, Bond Counsel to the District, will be furnished to the successful bidder (see the section entitled "Legal Opinion" herein).

No dealer, broker, salesman or other person has been authorized by the District to give any information or to make any representations other than those contained herein and, if given or made, such other information or representation must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of any offer to buy nor shall there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale.

The execution and distribution of this Official Statement have been authorized by the District.

ROYCE E. LAPP  
SUPERINTENDENT  
CHINO UNIFIED SCHOOL DISTRICT

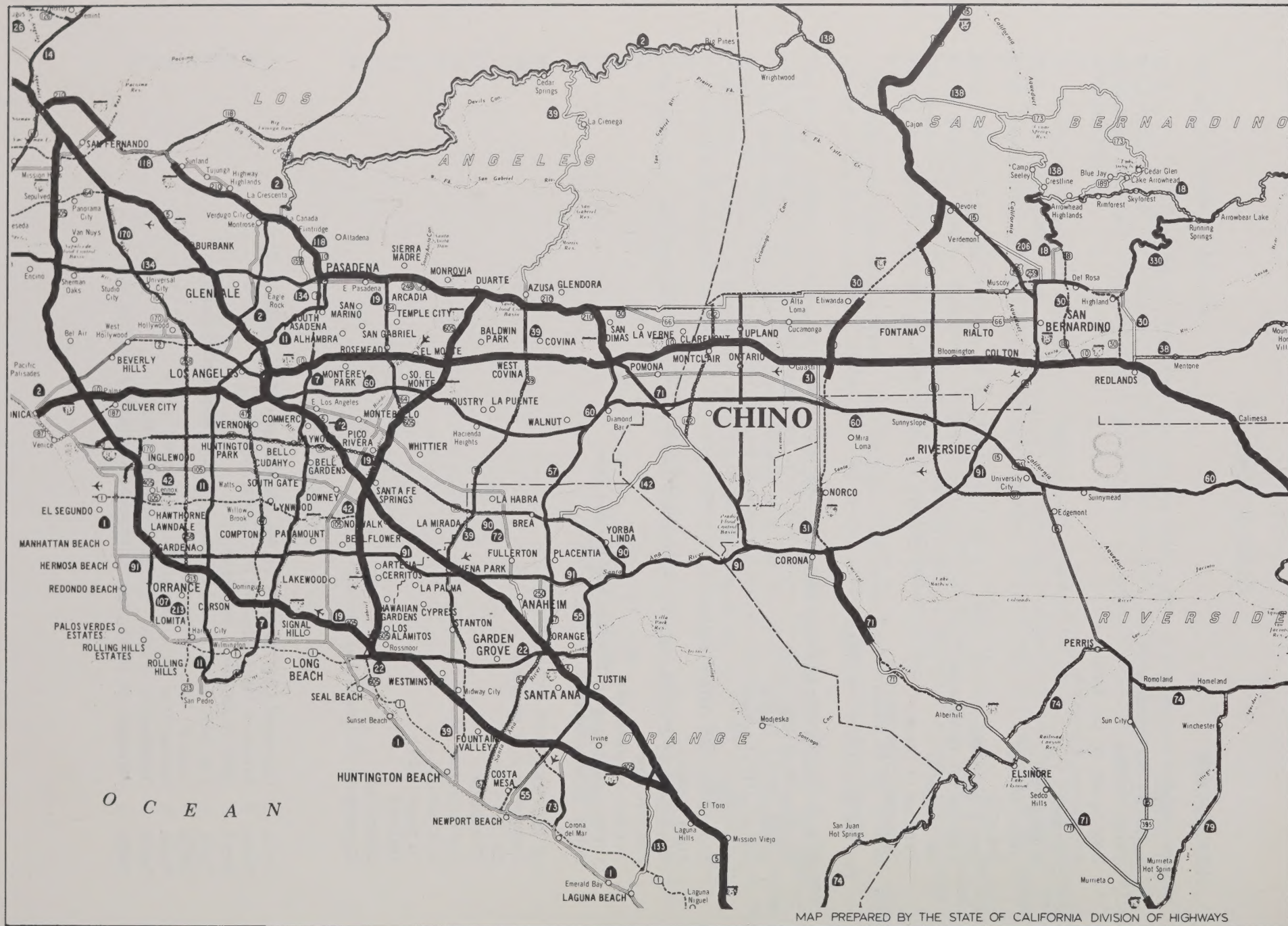
## TABLE OF CONTENTS

INTRODUCTION . . . . .	1
THE BONDS . . . . .	2
Authority for Issuance . . . . .	2
Terms of Sale . . . . .	2
Description of the Bonds . . . . .	2
Redemption Provisions . . . . .	3
Payment . . . . .	3
Registration . . . . .	3
Legal Opinion . . . . .	3
Security . . . . .	3
Tax Exempt Status . . . . .	4
Legality for Investment . . . . .	4
No Litigation . . . . .	4
Purpose of Issue . . . . .	4
Estimated Debt Service . . . . .	4
THE IMPROVEMENT PROGRAM . . . . .	6
DISTRICT ORGANIZATION AND FINANCIAL DATA . . . . .	7
Facilities and Attendance . . . . .	7
Assessed Valuations . . . . .	7
Revenue Limitations . . . . .	8
Tax Rates . . . . .	9
Tax Levies and Delinquencies . . . . .	9
Fund Balances . . . . .	10
Revenues and Expenditures . . . . .	10
Pension Plans . . . . .	12
Bonded Indebtedness . . . . .	12
Direct and Estimated Overlapping Bonded Debt . . . . .	13
Other Indebtedness . . . . .	15
THE DISTRICT AND ITS ECONOMY . . . . .	16
Population and Housing . . . . .	16
Employment . . . . .	17
Commerce . . . . .	19
Construction . . . . .	19
Agriculture . . . . .	20
Transportation . . . . .	21
Utilities . . . . .	21
Education . . . . .	21
Community Facilities and Recreation . . . . .	22

## TABLES

Table 1	Estimated Debt Service \$1,965,000 Election 1975, Series 1 Bonds . . . . .	5
Table 2	Assessed Valuation and Enrollment Growth . . . . .	8
Table 3	1975/76 Assessed Valuation . . . . .	8
Table 4	Tax Code Area 101 Tax Rates per \$100 Assessed Valuation . . . . .	9
Table 5	Secured Tax Delinquency . . . . .	10
Table 6	Summary of Revenues and Expenditures . . . . .	11
Table 7	Outstanding Bonds, by Issue and Maturity . . . . .	13
Table 8	Statement of Direct and Estimated Overlapping Bonded Debt . . . . .	14





City of Chino and Vicinity.



## INTRODUCTION

The \$1,965,000 principal amount of Chino Unified School District Election 1975, Series 1 Bonds represents the first sale of a total authorization of \$8,500,000 approved by District voters at a November 4, 1975 election. Proceeds from the sale of the Series 1 Bonds will be used to construct permanent and relocatable classrooms, a media center, administrative areas, a staff lounge, storage areas, and toilet facilities at selected District schools. The District will also purchase two elementary school sites with the Series 1 Bond proceeds.

The Chino Unified School District is located in southwestern San Bernardino County, about 35 miles east of Los Angeles, 23 miles southwest of San Bernardino, and 115 miles north of San Diego. The District encompasses about 88 square miles and has an estimated population of 44,000. The economy of the District benefits substantially from the agricultural activity of the many farms and ranches of the area. Commercial farm production in San Bernardino County had a 1974 gross production value of more than \$285 million, an all-time high and 8.4 percent greater than 1973, also a record year. San Bernardino County has more than 300 dairies and is the leading milk producing county in the nation. The County has eighteen commodities which have an annual valuation in excess of \$1 million.

In recent years, the area's economic base has become more diversified with the addition of several non-agricultural related industrial employers engaged in the production of truck trailers, ordnance, metal fittings, and mobile homes. State correctional, rehabilitation and conservation installations lend stability to employment in the area.

It is anticipated that the District will experience steady growth due to its location in the Los Angeles area, as well as the excellent freeway facilities linking the District to major employment and distribution centers in the Los Angeles and San Bernardino metropolitan areas. Indicative of this trend is the increase in population of the City of Chino from 10,305 in 1960 to 27,490 in 1975. In both 1974 and 1975, the total value of building permits in Chino was substantially higher than any other city in San Bernardino County. In 1975 total valuation exceeded 48 million which was nearly eight times the total recorded for 1965, the record year prior to 1971. This growth has changed the rural character of Chino to a more suburban atmosphere.

District enrollment has grown from 9,485 students in 1971/72 to 11,449 estimated students in the 1975/76 school year. Assessed valuation of the District has increased from \$84,077,360 in 1971/72 to \$132,006,017 in 1975/76. Tax delinquencies in the past five years have averaged 2.98 percent.

Upon delivery of the Election 1975, Series 1 Bonds currently being offered for sale, the District's direct debt will be \$12,625,000 or 9.6 percent of assessed valuation and 2.3 percent of estimated real value. Net direct and estimated overlapping debt will be 16.6 percent and 4.1 percent of assessed valuation and estimated real value respectively.

## THE BONDS

### AUTHORITY FOR ISSUANCE

The \$1,965,000 principal amount of Chino Unified School District Election 1975, Series 1 Bonds now being offered for sale are general obligations of the District and will be issued under provisions of Part 3, Division 16, Chapter 7 of the State of California Education Code, and pursuant to a resolution of the Board of Supervisors of San Bernardino County adopted on February 9, 1976.

The bonds represent the first series of a total authorization of \$8,500,000 approved by District voters at an election held on November 4, 1975. See "The Improvement Program" section on page 6 for estimated future bond sales within this authorization.

### TERMS OF SALE

Bids will be received by the Clerk of the Board of Supervisors of San Bernardino County at 11:00 a.m. on Monday, March 22, 1976 at the Office of the Clerk of the Board of Supervisors, County Civic Building, 175 West Fifth Street, San Bernardino, California. The bonds will be sold pursuant to the terms of sale contained in the Notice Inviting Bids dated February 9, 1976.

### DESCRIPTION OF THE BONDS

The Election 1975, Series 1 Bonds consist of \$1,965,000 aggregate principal amount dated April 15, 1976. The bonds, all in the denomination of \$5,000, will mature serially in consecutive numerical order from lower to higher as set forth in the following maturity schedule:

<u>Date of Maturity</u> <u>(April 15)</u>	<u>Principal</u> <u>Maturing</u>
1977	\$ 25,000
1978	30,000
1979	60,000
1980	80,000
1981	110,000
1982	120,000
1983	130,000
1984	140,000
1985	140,000
1986	150,000
1987	160,000
1988	170,000
1989	190,000
1990	220,000
1991	240,000

Interest on the bonds at a rate not to exceed eight percent per annum is payable for the first year on April 15, 1977 and semiannually thereafter on October 15 and April 15. Both principal and interest are payable at the office of the San Bernardino County Treasurer-Tax Collector.



## REDEMPTION PROVISIONS

The bonds maturing on or prior to April 15, 1986, (\$985,000) shall not be subject to call or redemption prior to maturity. The bonds maturing on or after April 15, 1987, (\$980,000) or any of them may be called before maturing and redeemed at the option of the Governing Board of the Chino Unified School District on April 15, 1986 or on any interest payment date thereafter prior to maturity, at a redemption price for each redeemable bond equal to the principal amount thereof, plus a premium equal to the sum of one-quarter of one percent ( $\frac{1}{4}\%$ ) of said principal amount and one-quarter of one percent ( $\frac{1}{4}\%$ ) of said principal amount for each year or portion of a year between the redemption date and the maturity date.

All or any of the bonds subject to call may be called for redemption at any one time. If less than all of the bonds are redeemed at any one time, such bonds shall be redeemed only in inverse order of maturity and number beginning with the highest numbered bond.

## PAYMENT

Both principal and interest are payable at the Office of the San Bernardino County Treasurer-Tax Collector.

## REGISTRATION

The bonds will be coupon bonds, registrable only as to both principal and interest.

## LEGAL OPINION

The legal opinion of O'Melveny & Myers, attesting to the validity of the bonds, will be supplied to the original purchasers of the bonds without charge. A copy of the legal opinion, certified by the County Treasurer-Tax Collector, in whose office the original is to be filed, will be printed on each bond, without cost to the successful bidder.

The statements of law and legal conclusions set forth herein under the captions "Authority for Issuance", "Terms of Sale", "Description of the Bonds", "Redemption Provisions", "Payment", "Registration", "Security", "Tax Exempt Status", and "Legality for investment" have been reviewed by Bond Counsel. Bond Counsel's employment is limited to a review of the legal proceedings required for authorization of the bonds and to rendering an opinion as to the validity of the bonds and the exemption of interest on the bonds from income taxation. The opinion of Bond Counsel will not consider or extend to any documents, agreements, representations, offering circulars, or other material of any kind concerning the bonds not mentioned in this paragraph.

## SECURITY

The bonds are general obligations of the Chino Unified School District, and the Board of Supervisors of San Bernardino County has the power and is obligated under the Resolution authorizing the issuance of the Bonds to levy ad valorem taxes for payment of the bonds and the interest thereon upon all property within the District subject to taxation by the District (except certain personal property which is taxable at limited rates), without limitation as to rate or amount.



## TAX EXEMPT STATUS

In the opinion of Bond Counsel, interest on the bonds is exempt from all present Federal income taxes and from State of California personal income taxes under existing statutes, regulations, and court decisions.

## LEGALITY FOR INVESTMENT

The bonds are legal investments in California for all trust funds and for funds of all insurance companies, commercial and savings banks, trust companies, and for State school funds, and are eligible as security for deposits of public monies in California.

## NO LITIGATION

There is no litigation pending concerning the validity of the bonds, and the Board of Supervisors will furnish to the successful bidder a no-litigation certificate certifying to the foregoing at the time of the delivery of the bonds.

Litigation challenging the constitutionality under provisions of the California Constitution of the present system of levying taxes and applying funds for public school purposes is pending before the California Supreme Court in Serrano v. Priest, case number L A 30398.

The outcome of this litigation, and any resulting change in the sources of funds, including property taxation applied to the support of public schools and any effects thereof on the bonds are not determinable at this time. However, it is not expected that such litigation will modify the rights of the holders of bonds issued and delivered prior to the date of final resolution of the issues by the California Supreme Court to ultimate recourse to ad valorem taxes upon all the taxable property within the Chino Unified School District for the payment of the bonds if not paid from other sources.

## PURPOSE OF ISSUE

Proceeds from the sale of the \$1,965,000 principal amount of the 1975 Election, Series 1 Bonds will be used to: (1) construct relocatable classrooms, storage and toilet facilities at El Rancho, E. J. Marshall, Newman, and Walnut Elementary Schools; (2) construct permanent classrooms, staff lounge, administrative area and toilet facilities at Los Serranos Elementary School; (3) construct permanent classrooms, media center, administrative area and storage area at Glenmeade Elementary School; and (4) purchase two elementary school sites.

## ESTIMATED DEBT SERVICE

Table 1 presents a schedule of estimated annual debt service for the bonds currently being offered for sale and debt service on prior District bonds. Estimated interest on the bonds is approximated at 7%.



Table 1  
CHINO UNIFIED SCHOOL DISTRICT  
Estimated Debt Service  
\$1,965,000 Election 1975, Series 1 Bonds

Fiscal Year	\$1,965,000 Election 1975, Series 1 Bonds				Bond Service (1) Prior Issues	Estimated Grand Total All Issues
	Principal Outstanding July 1	Interest Estimated at 7%	Principal Maturing April 15	Estimated Series 1 Bond Service		
1976/77	\$1,965,000	\$ 137,550	\$ 25,000	\$ 162,550	\$ 1,003,000.00	\$ 1,165,550.00
1977/78	1,940,000	135,800	30,000	165,800	979,938.50	1,145,738.50
1978/79	1,910,000	133,700	60,000	193,700	956,875.00	1,150,575.00
1979/80	1,850,000	129,500	80,000	209,500	933,812.50	1,143,312.50
1980/81	1,770,000	123,900	110,000	233,900	911,962.50	1,145,862.50
1981/82	1,660,000	116,200	120,000	236,200	914,812.50	1,151,012.50
1982/83	1,540,000	107,800	130,000	237,800	916,175.00	1,153,975.00
1983/84	1,410,000	98,700	140,000	238,700	902,825.00	1,141,525.00
1984/85	1,270,000	88,900	140,000	228,900	913,918.00	1,142,818.00
1985/86	1,130,000	79,100	150,000	229,100	912,355.50	1,141,455.50
1986/87	980,000	68,600	160,000*	228,600	908,792.50	1,137,392.50
1987/88	820,000	57,400	170,000*	227,400	908,118.50	1,135,518.50
1988/89	650,000	45,500	190,000*	235,500	902,030.00	1,137,530.00
1989/90	460,000	32,200	220,000*	252,200	803,028.50	1,055,228.50
1990/91	240,000	16,800	240,000*	256,800	819,555.00	1,076,355.00
TOTALS		\$1,371,650	\$1,965,000	\$3,336,650	\$13,687,199.00	\$17,023,849.00

\* Callable on or after April 15, 1986.

(1) Source: San Bernardino County Records of General Obligation Bond Service Requirements. See page 13.



## THE IMPROVEMENT PROGRAM

Proceeds from the sale of the \$1,965,000 Election of 1975, Series 1 Bonds will be used to implement the first stage of a District plan to expand and upgrade existing facilities.

Major elements of the plan include : (1) the construction of relocatable classrooms, storage and toilet facilities at El Rancho; E. J. Marshall; Newman and Walnut Elementary Schools; (2) the construction of permanent classrooms, staff lounge, administrative area and toilet facilities at Los Serranos Elementary School; (3) the construction of permanent classrooms, media center, administrative area, and storage space at Glenmeade Elementary School; and (4) the purchase of two elementary school sites.

The estimated costs of the improvement program are shown in the tabulation below.

Project	Estimated Cost
El Rancho, E. J. Marshall, Newman and Walnut Elementary School Additions	\$ 656,100
Los Serranos Elementary School Additions (in part)	225,000
Glenmeade Elementary School Additions	599,400
Elementary School Site Purchases	310,000
Planning and Design Services	131,600
Contingency Allowance	42,900
Total	\$1,965,000

Future upgrading and expanding of facilities will be accomplished by future bond sales within this authorization. The District intends to acquire two additional elementary school sites and a site for an alternative school. Projected construction includes: a permanent elementary prototype school for approximately 900 students, a permanent elementary prototype school for approximately 450 students, the purchase of relocatable buildings for the alternative school, and the construction of permanent additions at Don Lugo High School.

The above future construction and acquisition plan, when coordinated with the District's projected bonding capacity (see page 13 ) would project the following future bond sales: \$1,695,000 (October of 1976); \$1,900,000 (October of 1977); \$2,000,000 (October of 1978); and \$940,000 (October of 1979).

The District also expects to sell \$710,000 principal amount of prior authorized bonds (\$670,000 authorized on March 2, 1965 and \$40,000 authorized on February 26, 1963) in July of 1976 to finish construction at Los Serranos Elementary School. The funds of such sale will be used together with a portion of the proceeds of the bonds now being offered to complete the Los Serranos project.



## DISTRICT ORGANIZATION AND FINANCIAL DATA

Chino Unified School District operates 14 public schools in the southwestern sector of San Bernardino County. The District forms part of the San Bernardino-Riverside-Ontario Metropolitan Area, an urban complex characterized by strong and steady growth.

The District has operated as a unified school district under the laws of the State of California continuously since 1939, when the Chino Elementary and Chino High School Districts were consolidated to form the present District. The District is governed by an independent Board of Trustees of five members who are elected at large for overlapping four-year terms. The District's affairs are administered by the Superintendent, who is appointed by the Board of Trustees. Mr. Royce E. Lapp has served the District as Superintendent since 1969. Mr. Lapp has been engaged in the field of education for 25 years.

### FACILITIES AND ATTENDANCE

District facilities include eight elementary schools, two junior high schools, two high schools (one serving the 9th grade, one serving grades 10-12), and two necessary small high schools. The District's staff includes 520 certificated, 450 classified and 40 administrative personnel. The 1975/76 General Fund budget exceeds \$15,000,000 (Budget information for the past five years can be found on page 11). The District's enrollment as of January 1976 totaled 11,547.

Table 2 shows District assessed valuations, average daily attendance, and assessed valuation per student in average daily attendance over the past five years. During this period, the District's assessed valuation increased approximately 57 percent and assessed valuations per unit of average daily attendance increased approximately 30.1 percent. Average daily attendance over the past five years has increased 20.7 percent from 9,485 in 1971/72 to an estimated 11,449 in 1975/76.

### ASSESSED VALUATIONS

The San Bernardino County Assessor assesses property for District tax purposes. District taxes are collected by the County Treasurer at the same time and on the same tax rolls as are city, county and special district taxes. Taxes on secured property are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively.

The State Board of Equalization reports the 1975/76 San Bernardino County valuations average 24.5 percent of full market value, except for public utility property, which is assessed by the State at 25 percent of full value.

Under California State Law, two types of exemptions of property from ad valorem taxes became effective in the 1969/70 fiscal year. One exempts 50 percent of the value of business inventories from ad valorem taxes. The other provides for an exemption of \$1,750 of the assessed valuation of an owner-occupied dwelling if the owner files for the exemption. Under a recently enacted Constitutional Amendment, the California legislature can raise this exemption. Revenue estimated to be lost to each taxing entity as a result of such exemptions is reimbursed to the taxing entity from state funds. The reimbursement is based upon total taxes which would be due on the assessed valuation of the property qualifying for these exemptions, without allowance for delinquencies. Table 3 presents the District's 1975/76 assessed valuation by tax roll, before and after these two exemptions.

Table 2  
CHINO UNIFIED SCHOOL DISTRICT  
Assessed Valuation and Enrollment Growth

Year	Assessed Valuation (1)	Average Daily Attendance (2)	Assessed Valuation Per Unit of Average Daily Attendance
1971/72	\$ 84,077,360	9,485	\$ 8,864
1972/73	91,640,060	9,709	9,439
1973/74	101,650,280	9,877	10,292
1974/75	122,045,015	10,900	11,197
1975/76	132,006,017	11,449 (3)	11,530

(1) Includes State reimbursed exemptions.

(2) Includes summer enrollments and special classes.

(3) Estimated during the period September 1975 through June 1976.

Sources: San Bernardino County Auditor-Controller (Assessed Valuations), and Chino Unified School District (Average Daily Attendance).

Table 3  
CHINO UNIFIED SCHOOL DISTRICT  
1975/76 Assessed Valuation

	Taxable Assessed Valuation	Homeowners and Business Inventory Exemptions	Assessed Valuation for Revenue Purposes
Secured	\$ 94,019,845	\$14,380,600	\$108,400,445
Utility	8,888,872	---	8,888,872
Unsecured	<u>9,731,110</u>	<u>4,985,590</u>	<u>14,716,700</u>
Total	\$112,639,827	\$19,366,190	\$132,006,017

Source: San Bernardino County Auditor-Controller.

## REVENUE LIMITATIONS

Since 1973/74, California school districts have operated under general purpose property tax revenue limitations established in legislation adopted in 1973. This legislation, however, does not impose a maximum property tax rate for the purpose of meeting general obligation bond service payments. The Board of Supervisors of San Bernardino County is required to levy ad valorem taxes without limit as to rate or amount to meet general obligation debt service of the District.

Since 1973/74 allowable annual tax rates to be applied to a district's assessed valuation have been derived from a statutory formula which takes into account a number of factors including adjustments for inflation, limited mandatory contributions to the Teachers' Retirement System, basic state aid, state equalization aid, changes in average daily attendance, prior year's tax collections etc. The tax required to raise the general purpose monies is the district's maximum general purpose tax rate.

The District's revenue limit per unit of average daily attendance and general purpose tax rate actually levied in 1974/75 were: \$922.41 and \$4.3123 respectively per \$100 assessed valuation.



In 1975/76, the revenue limit per unit of average daily attendance is \$1,003.52 with a general purpose tax rate of \$3.9778 per \$100 of assessed valuation.

The 1975/76 District total tax rate per \$100 assessed valuation is \$4.9236, composed of the following: General Purposes, \$3.9778; State School Building Fund repayment, \$0.2286; and Debt Service, \$0.7172.

## TAX RATES

There are 30 Tax Code Areas in the District. In the 1975/76 tax year, total tax rates within these code areas ranged from \$10.8319 to \$12.8254 per \$100 assessed valuation. Tax Code Area 101, located within the City of Chino, is the largest area by assessed valuation in the District, with a 1975/76 assessed valuation of \$50,890,810. Table 4 illustrates the record of total tax rates levied in Tax Code Area 101 over the past five fiscal years. The County Tax Collector does not compile a listing of major District taxpayers.

Table 4  
CHINO UNIFIED SCHOOL DISTRICT  
Tax Code Area 101  
Tax Rates per \$100 Assessed Valuation

	1971/72	1972/73	1973/74	1974/75	1975/76
Chino Unified School District	\$ 5.5558	\$ 5.5067	\$ 4.2941	\$ 5.0747	\$ 4.9236
Other Schools	.7482	.7633	.7192	.7524	.7968
San Bernardino County	3.1358	3.1344	3.1327	3.1466	3.1466
City of Chino	1.5500	1.5500	1.5500	1.7531	1.7481
Flood Control Zone 1	.3000	.3000	.3000	.3000	.3000
Municipal Water District	.3400	.3700	.4800	.4800	.5500
Metropolitan Water District	.2100	.1900	.1700	.1800	.1500
 Tax Rate All Property	 \$11.8398	 \$11.8144	 \$10.6460	 \$11.6868	 \$11.6151
Water Agency (1)	.1416	.2145	.2145	.2145	.2145
 Total Tax Rate	 \$11.9814	 \$12.0289	 \$10.8605	 \$11.9013	 \$11.8296

(1) Land Only.

## TAX LEVIES AND DELINQUENCIES

School District secured and utility taxes appear on the same tax bill as County and City taxes, are payable in equal installments on November 1 and February 1, and become delinquent on December 10 and April 10 respectively. Taxes on properties appearing on the unsecured roll are assessed on March 1 and become delinquent the following August 31.

Table 5 summarizes the total secured tax levies and the amount and percentage of the levy delinquent as of June 30 for the past five fiscal years in the District's tax code areas.

Table 5  
CHINO UNIFIED SCHOOL DISTRICT  
Secured Tax Delinquency

Year Ending June 30	Secured Tax Levy	Delinquent as of June 30	
		Amount	Percent <sup>(2)</sup>
1971	\$ 7,484,762	\$219,411	2.93%
1972	8,248,498	262,576	3.18
1973	8,832,912	203,349	2.30
1974	8,194,751 <sup>(1)</sup>	237,510	2.90
1975	10,414,788	374,601	3.60

(1) Reimbursable homeowners exemption increased to \$1,750 from \$750, resulting in a lower taxable assessed valuation.

(2) San Bernardino County does not presently collect information on prior years' tax collections and penalties.

Source: County Auditor-Controller.

## FUND BALANCES

The tabulation below presents the surplus balances in all District funds as of June 30 for the past three fiscal years.

CHINO UNIFIED SCHOOL DISTRICT  
Fund Balances as of June 30<sup>(1)</sup>

Fund	1973	1974	1975
General Fund	\$488,310	\$ 453,387	\$ 595,804
Bond Interest and Redemption Fund	813,599	836,719	1,015,688
Cafeteria Account	127,170	159,367	232,365
Child Development Fund	6,254	15,818	15,780
Building Fund	---	2,170,549	1,886,394
State School Building Fund	587,740	486,111	319,141

(1) Only the Bond Interest and Redemption Fund is available for the payment of bond debt service.

## REVENUES AND EXPENDITURES

Table 6 presents a five year summary of revenues and expenditures of the Chino Unified School District as reported in annual audits and financial reports of the District. Also included in Table 6 is the summary of the Revised Budget for the past five years and variation of these Revised Budgets to actual expenditures.



Table 6  
CHINO UNIFIED SCHOOL DISTRICT  
Summary of Revenues and Expenditures

Fiscal Year:	1970/71	1971/72	1972/73	1973/74	1974/75
<u>REVENUES</u>					
Federal Income	\$ 461,400	\$ 484,665	\$ 536,979	\$ 458,291	\$ 586,417
State and Federal	113,798	72,983	22,241	31,803	38,995
State Income	3,426,485	3,579,255	3,961,084	5,936,722	7,019,113
County Income	153,876	133,888	152,145	222,584	194,058
Local Income	3,395,539	3,767,190	4,061,531	3,344,516	4,375,596
Incoming Transfers	<u>77,405</u>	<u>89,851</u>	<u>85,277</u>	<u>112,640</u>	<u>81,607</u>
Total	\$7,628,503	\$8,127,832	\$8,819,257	\$10,106,556	\$12,295,786
<u>EXPENDITURES (1)</u>					
Certificated Salaries				\$ 6,194,707	\$ 7,183,653
Classified Salaries				1,631,246	2,020,634
Employee Benefits				845,142	1,024,641
Books, Supplies, Equip. Replacement				557,865	621,774
Contracted Services				393,246	622,333
Administration	\$ 210,403	\$ 202,531	\$ 228,409		
Instruction	5,589,728	5,656,634	6,155,949		
Health Services	53,823	55,409	58,588		
Pupil Transportation	154,015	147,831	153,735		
Plant O & M	809,502	795,108	891,953		
Fixed Charges	348,126	531,080	790,482		
Food Service	9,406	5,038	5,607		
Community Services	230,855	284,848	229,827		
Capital Outlay	99,789	112,780	77,988	211,875	315,791
Debt Service	308,706	374,413	155,647	116,926	155,301
Outgoing Transfers	<u>19,162</u>	<u>22,829</u>	<u>51,894</u>	<u>115,281</u>	<u>214,079</u>
Total	\$7,833,515	\$8,188,501	\$8,800,079	\$10,066,288	\$12,158,206
Revised Budget	\$7,487,531	\$8,271,285	\$8,746,955	\$9,947,246	\$12,140,818
Variance	(\$ 345,984)	\$ 82,784	(\$ 53,124)	(\$ 119,042)	(\$ 17,388)

(1) Beginning in 1974/75 all school districts in the State of California are required to follow accounting and financial reporting procedures in accordance with revenue source categories and classification object code prescribed by the California State Accounting Manual. Certain expenditure items cannot, therefore, become directly compared with years prior to 1973/74.

Source: District audit reports for individual years.

## PENSION PLANS

Certificated personnel are covered by the State Teachers' Retirement System (STRS), while classified personnel are enrolled in the State Public Employees' Retirement System (PERS). Under the latter plan, part-time personnel must work more than 50 percent of the work week to become eligible for retirement benefits. In fiscal 1974/75 the District's contribution to STRS was \$330,202 on certificated personnel salaries of \$7,183,653, and the contribution to the PERS plan was \$153,724 on classified personnel salaries of \$2,020,634 (District Supplied).

The State Teachers' Retirement System is administered by the State of California with contributions from both employees and employers. The State of California also contributes \$135,000,000 annually until the year 2002; subject to annual legislative appropriation.

The actuarial method is a projected benefit cost method where level normal rates sufficient to fund benefits over the entire service life of members are computed. The System's financial statements are prepared on the accrual basis (Annual Financial Report State Teachers' Retirement System, 6/30/74).

As of June 30, 1975, the total unfunded liabilities of the System were: \$1,747,624,637 (State contribution) and \$6,257,975,000 (member contribution). This unfunded total liability is \$8,005,599,637 (Annual Financial Report, State Teachers' Retirement System, 6/30/75). In 1972, legislation (AB543) was passed to put the System on a fully funded basis over a period of thirty years. (AB 543 incorporates actuarial conclusion to fund liability over a period of 30 years). The System reports that further changes in the contribution rates are now under study.

The Teachers' Retirement System's actuary is Milliman and Robertson, Inc. of Seattle, Washington. The System's Investment Counsel for equities is B A Investment Management Company, San Francisco, California. The System's auditor is Coopers and Lybrand, Sacramento, California.

Public Employees' Retirement System includes State and other public employers and employees. The Public Employees' Retirement System funding is by each member and each State and public agency employer through member and employer contribution. The State of California makes an annual contribution of approximately \$265,000,000. This fluctuates yearly depending upon among other things, the number of members and their respective salary schedules. The combined assets and prospective contribution of both member and employer at the established rates are expected to effect funding of System's current and prospective liabilities (Annual Financial Report, Public Employees' Retirement System, 6/30/74).

The unfunded liabilities as of the June 30, 1974 Financial Report were \$4,907,998,387 made up of approximately \$2,800,000 of unfunded State liabilities and approximately \$2,100,000,000 of unfunded agency member liabilities. The legislature increased contribution rates as of July 3, 1975. The legislative action (Government Code 20741) will allow for further increases to keep the fund in sound actuarial condition (Government Code 20741). Present System policy is designed to satisfy the unfunded obligation by the year 2000 (Source: Retirement System).

The Public Employees' Retirement System's actuary is done internally. The System's Investment Counsel is Citicorp Investment Management, Inc. Coopers and Lybrand is the System's auditor.

## BONDED INDEBTEDNESS

As of April 15, 1976, the Chino Unified School District will have general obligation bonds outstanding amounting to \$10,660,000, distributed by maturities as shown in Table 7.



Table 7  
CHINO UNIFIED SCHOOL DISTRICT  
Outstanding Bonds, by Issue and Maturity

Date of Issue	Total Issue	Date of Final Maturity	Bonds (1) Outstanding 4/15/76
1-15-54	\$ 245,000	1-15-79	\$ 30,000
5-15-56	400,000	5-15-80	100,000
6-15-59	950,000	6-15-84	350,000
1-15-62	1,085,000	1-15-87	500,000
9- 1-62	525,000	9- 1-87	385,000
10- 1-63	710,000	10- 1-88	390,000
6- 1-65	935,000	6- 1-89	650,000
3- 1-66	830,000	3- 1-91	560,000
10- 1-68	2,565,000	10- 1-93	1,965,000
10- 1-71	2,390,000	10- 1-96	2,120,000
5- 1-74	2,720,000	5- 1-94	2,710,000
2- 1-75	915,000	2- 1-92	900,000
Total			\$10,660,000

Source: County Auditor-Controller.  
(1) Exclusive of Series 1 Bonds.

#### DIRECT AND ESTIMATED OVERLAPPING BONDED DEBT

The District's general obligation bonding capacity is equal to 10 percent of its assessed valuation after all exemptions except homeowners' and business inventory, as adjusted by the Collier Factor. The Collier Factor is a comparison of a county's assessment level with the state-wide average ratio. The factor is used to offset differences in assessment levels for intercounty school districts and conforms assessment to the statewide average assessment level for all property. The District's bonding capacity is \$13,459,148. Upon delivery of the Election 1975 Series 1 bonds currently being offered, the District's direct general obligation bonded debt will be \$12,625,000. Table 8 is a statement of direct and estimated overlapping bonded debt of the District as of March 22, 1976.

The District's share of authorized unsold bonds is as follows: Metropolitan Water District (\$1,215,450); Chino Unified School District (\$7,285,000). As of June 30, 1975, the District's State School Building Aid Repayable totaled \$319,141.

The Metropolitan Water District plans to offer for sale \$50,000,000 principal amount of revenue bonds on May 11, 1976.

A discussion of the anticipated sales dates and amounts of the authorized unsold bonds of the Chino Unified School District will be found in the Improvement Program section of this official statement, page 6.

Table 8  
CHINO UNIFIED SCHOOL DISTRICT  
Statement of Direct and Estimated Overlapping Bonded Debt (1)

Estimated population	44,000
Assessed valuation (1975/76)	\$132,006,017 (2)
Estimated real value	\$538,074,447 (3)

Public Entity	Percent Applicable	Estimated Debt Applicable March 22, 1976
San Bernardino County	5.596 %	\$ 28,819 (4)
San Bernardino County Building Authorities	5.596	809,182
San Bernardino County Library Authorities	7.557	80,860
Metropolitan Water District	0.333	1,817,301
Chaffey Junior College District	15.532	100,958
Chino Basin Municipal Water District	15.520	2,352,832
Chino Unified School District	100.000	12,625,000 (5)
City of Chino and Authorities	99.030	3,991,899
City of Ontario	1.352	71,115
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		\$21,877,966
Less: Ontario Water and Sewer Bonds (100% self-supporting)		13,858
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		\$21,864,108

	Ratio to		Per Capita
	Assessed Valuation	Real Value	
Assessed valuation	---	---	\$3,000
Direct debt	9.6 %	2.3 %	287
Net direct and estimated overlapping bonded debt	16.6 %	4.1 %	497

(1) Compiled in cooperation with California Municipal Statistics, Inc.

(2) The 1975/76 assessed valuation is before deduction of \$19,366,190 homeowners' and business inventory exemption, the taxes on which are paid by the State of California.

(3) State Board of Equalization reports that 1975/76 San Bernardino County Assessed Valuation averaged 24.5% of full value. Public utility property (\$8,888,872) is assessed at 25% of full market value.

(4) Excludes \$203,952 share of \$3,644,600 County lease-purchase obligation. The \$203,952 is a lease contract and therefore is not included in the calculation of bonded debt.

(5) Includes \$1,965,000 to be sold March 22, 1976.



## OTHER INDEBTEDNESS

The other additional long term liabilities of the District include: (1) a \$4,000 annual lease-purchase contract for duplicating equipment (the lease will be in effect for two more years), and (2) an \$8,000 annual lease for a relocatable building containing three classrooms (the lease will be in effect for four more years). These are obligations of the general fund and separate from the debt service redemption fund.

## THE DISTRICT AND ITS ECONOMY

Chino Unified School District is located in southwestern San Bernardino County, about 35 miles east of Los Angeles, 23 miles southwest of San Bernardino, and 115 miles north of San Diego. The boundaries of the District border parts of Los Angeles, Orange, and Riverside Counties. The District encompasses about 88 square miles and has an estimated population of 44,000.

The City of Chino, the only incorporated area in the District, accounts for approximately 65 percent of the District's population and 50 percent of its assessed valuation. The unincorporated communities of Los Serranos and Carbon Canyon, situated southwest of Chino, lie within the District. Also within the District are the California Institution for Men, the California Institution for Women and the Youth Training School, all operated by the State Department of Corrections and employing a combined total of over 1,900 persons.

The main industries of the Chino area are agriculture, ranching, and closely related services. Major farm products are citrus, vegetables, nursery stock, beef cattle, eggs, and dairy products. The Chino Valley has the distinction of being the number one milk producing area in the nation with approximately 300 dairies. There are many thoroughbred and Arabian horse ranches in the Valley. The City of Chino has a well developed industrial area, housing a variety of manufacturers and distributors.

### POPULATION AND HOUSING

Completion of the Pomona Freeway through the District in 1971 and its interchange with the Corona Freeway has caused a surge in the population of Chino and environs. According to a special census by the State Department of Finance in April 1975, population of the City of Chino reached 27,490, a gain of nearly 35 percent over the 1970 Census tabulation. Population growth is reflected in the following data from United States Census reports.

CITY OF CHINO  
Population Growth

Census Year	Population	Percent Change
1940	4,204	--
1950	5,784	37.6
1960	10,305	78.2
1970	20,411	98.1

Source: U. S. Bureau of the Census.

Improved access to the extensive freeway network of the Los Angeles Basin and Southern California has facilitated continued population growth of the area and means that the rural atmosphere of Chino is rapidly changing to that of a more suburban center. The City Planning Department projects a population of 41,000 by 1980, assuming annexation of Chino Hills and adjoining areas west of the Corona Freeway, and a 1990 population of 60,000.

In April 1975 the City Planning Department estimated 7,726 dwelling units for Chino compared with 4,847 in 1970. Approximately 67 percent of all housing units in the city were owner-occupied in the 1970 Census of Housing, and over 85 percent were single-family dwellings.



During 1975, the average permit value of new single-family dwellings was over \$37,700, exclusive of land.

## EMPLOYMENT

Although some District residents commute to jobs in Los Angeles, Orange, and Riverside Counties, most are employed in a Community Labor Market consisting of Chino, Ontario, Cucamonga, Montclair, and Upland, in the western part of San Bernardino County. The latest survey of this labor market, carried out by state labor analysts in July 1974, disclosed a total population of 190,341 and aggregate employment of 65,100.

Approximately 32 percent of all workers in this labor market are in manufacturing, 22 percent in trade, over 15 percent in services, and about 15 percent are on government payrolls. Distribution of employment by industrial category is presented in the following tabulation.

### CHINO COMMUNITY LABOR MARKET Employment by Industry

Industry	July 1974
Agriculture, forestry, and fisheries	1,825
Contract construction	4,910
Manufacturing	20,600
Transportation, communications, and utilities	1,800
Wholesale and retail trade	14,275
Finance, insurance, and real estate	1,820
Service	10,020
Government (1)	<u>9,850</u>
Total (2)	65,100

(1) Includes wage and salary workers, self-employed, unpaid family workers, and domestics.

(2) Includes all civilian employees of Federal, State and local governments.

Source: California employment Development Department.

With the exception of the Chino Unified School District, largest employers in the District are the State of California, employing 1,920 at three correctional institutions, and Freightliner Corp., which employs 800 in the production of custom heavy duty diesel trucks at its Chino plant. Aerojet Ordnance and Manufacturing Co., a component of Aerojet-General Corporation, develops, tests, and engages in the pilot production of ordnance items at a plant near the southwest city limits.

Industrial firms in the Chino area produce a wide variety of products, as noted in the listing of major employers in the District on page 18.

The State of California maintains, in and near the District, four separate correctional and rehabilitation facilities. These institutions are the California Institution for Men, the California Institution for Women, and the Youth Training School, all within the District, and the California Rehabilitation Center, at nearby Norco. The four institutions have combined annual budgets approximating \$60 million, and combined payrolls of 2,540 people.

## LARGEST EMPLOYERS IN THE DISTRICT

Employer	Product/Service	Employment
State of California:		
California Institution for Men	Correctional facility	975
Youth Training School	Correctional facility	620
California Institution for Women	Correctional facility	325
Chino Unified School District	Education	1,010
Freightliner Corp.	Heavy duty trucks	800
Aerojet Ordnance & Manufacturing Co.	Ordnance	250-500
Air-Vent Aluminum Awning Co.	Screen & awning components	260
Bandag Inc.	Precured rubber products	150-200
L & L Nursery Supply, Inc.	Redwood products, chemicals	160
Kelsey Axle Div., Kelsey Hayes	Axles for Mobile Homes	100-125
Swift & Co.	Lamb packing plant	120
Chino General Hospital	Medical care	120
Brougham Industries	Trailers	100
California Brass Manufacturing Co.	Brass valves & fittings	80
Kit Manufacturing Co.	Travel trailers	50-100
Chino Grain & Milling (Ralston Purina)	Dairy feed	50-100
Baron Homes, Inc.	Mobile homes	50-100
Foothill Beverage Co.	Anheuser-Busch products	50-100
International Forest Products	Lumber remanufacturing	50- 75

Sources: Chino Valley Chamber of Commerce and California Department of Corrections.

The California Institution for Men was established in 1941 and occupies a 2,600-acre site in the City's southern limits. It is administered by the California Department of Corrections and is (with Vacaville) one of California's rehabilitation centers for offenders. It offers a wide range of agricultural, vocational and industrial programs for the inmates. The California Institution for Women provides similar opportunities for women offenders.

The California Youth Authority's Training School was dedicated in 1960. The school is situated on a 200-acre site adjoining the Institution for Men. The facility consists of three 400-bed living units and several supporting structures for counseling, teaching, recreational and vocational purposes.

At Fontana, midway between Chino and San Bernardino, Kaiser Steel Corporation operates the largest integrated steel mill west of the Mississippi, with a rated capacity in excess of three million tons. Four fabricating plants and the steel mill employ approximately 9,000 people. Many related metal and fabricating plants and diversified industries have developed an important industrial complex in this area.

A multiplicity of aerospace activities in the San Bernardino-Riverside area has attracted contractors and related installations, technical and marketing offices, and highly skilled personnel to service this rapidly changing field. Aerospace industry technology is being introduced into civilian-oriented fields by firms locating in San Bernardino and Riverside Counties.

At October 1975, the San Bernardino-Riverside-Ontario Metropolitan Area provided jobs for 333,500 persons. The leading categories of employment were government, trade, services, and manufacturing, in that order, with government payrolls accounting for over 26 percent of all workers.



## COMMERCE

The City of Chino is the retail and wholesale trading center for a large surrounding agricultural area, as well as for its own expanding population. On July 1, 1975 there were 405 establishments reporting taxable transactions in the city, including 181 retail outlets. Taxable transactions in Chino evidence steady expansion, as reflected in the annual summaries below.

Year	Taxable Transactions	
	Retail Outlets (000)	All Outlets (000)
1971	\$22,282	\$27,693
1972	27,089	33,597
1973	32,885	40,324
1974	37,975	48,560
1975 (9 mos.)	29,663	35,840

Source: State Board of Equalization.

## CONSTRUCTION

Building permit valuation in the District is available only for the City of Chino. Permits in unincorporated areas are not segregated by the County.

In both 1974 and 1975, the total value of building permits in Chino was substantially higher than any other city in San Bernardino County. In 1975 total valuation exceeded \$48 million. This was nearly eight times the total valuation recorded for 1965, the record year prior to 1971. Among the large individual permits for 1975 were \$1,224,283 for a new City Hall, \$892,800 for a new Police Department facility and \$1,300,000 for a County courthouse and office building. These buildings, now under construction, form part of Chino's new Civic Center complex at the intersection of Chino Avenue and Central Avenue.

For the five-year period 1971/75, the City granted permits for 2,873 new single family dwellings and 540 multiple housing units. Although no multiple units appear in residential permits for the past two years, the City Planning Department has approved plans for 220 apartment units, and these are expected to appear in permits for 1976. The City Planning Department projects 3,100 new dwelling units in the City for the 1976/80 period.

The accompanying tabulation illustrates the impressive strength in construction activity for the City of Chino over the past five years.

CITY OF CHINO  
Valuation of Building Permits

	1971	1972	1973	1974	1975
New Residential	\$2,671,414	\$14,153,041	\$23,196,080	\$17,782,780	\$36,685,744
Commercial	2,691,259	1,046,477	963,724	1,820,622	4,334,984*
Industrial	880,557	1,521,832	3,515,769	1,205,408	---
All Other	2,689,811	3,127,001	6,169,776	4,961,587	7,022,107
Total	<u>\$8,933,041</u>	<u>\$19,848,351</u>	<u>\$33,845,349</u>	<u>\$25,770,397</u>	<u>\$48,042,835</u>
Number of New Dwelling Units:					
Single Family	135	408	763	595	972
Multiples	-	324	216	-	-
Total	<u>135</u>	<u>732</u>	<u>979</u>	<u>595</u>	<u>972</u>

\* Includes new City Hall, Police facility, County offices and Court.  
(see "Construction" section page 19.)

Source: Building Department, City of Chino

## AGRICULTURE

The Chino Valley is a major agricultural area. It forms part of the citrus belt of Southern California, and is a leading producer of dairy products. The economy of the District benefits substantially from the agricultural activity of the many farms and ranches in the vicinity.

Commercial farm production in San Bernardino County had a 1974 gross production value of more than \$285 million. This was an all-time high and 8.4 percent greater than 1973, also a record year. Eighteen commodities have an annual valuation in excess of \$1 million, as reflected in the accompanying tabulation on page 21.

Milk and eggs are the leading farm products in the county, accounting for over 70 percent of total output. San Bernardino County has more than 300 dairies and is the leading milk producing county in the nation. Harvested acreage increased from 80,208 in 1973 to 90,574 in 1974. Gross values of agricultural production for the past five years are shown below.

SAN BERNARDINO COUNTY  
Value of Agricultural Production  
(\$000)

Commodity	1970	1971	1972	1973	1974
Citrus	\$ 10,120	\$ 15,381	\$ 13,610	\$ 22,899	\$ 15,580
Field crops	6,093	5,608	6,472	9,074	12,065
Poultry	49,638	41,787	43,106	79,699	73,492
Other livestock	91,556	104,813	114,977	134,916	170,262
All other	<u>8,800</u>	<u>11,441</u>	<u>15,309</u>	<u>16,862</u>	<u>14,205</u>
Total	\$166,207	\$179,030	\$193,474	\$263,450	\$285,604

Source: County Agricultural Commissioner.



SAN BERNARDINO COUNTY  
Million Dollar Crops in 1974

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1. Milk	\$151,820,000	10. Grapes	\$ 3,262,300
2. Eggs	53,574,000	11. Navel Oranges	2,472,500
3. Cattle and Calves	16,728,000	12. Baby Chicks	2,428,700
4. Lemons	9,214,800	13. Valencia Oranges	2,087,100
5. Turkeys	7,745,400	14. Grapefruit	1,673,200
6. Alfalfa Hay	6,834,700	15. Pasture-Permanent	1,540,400
7. Pullets	5,445,200	16. Grain Hay	1,353,300
8. Nursery Products	4,462,700	17. Apiary Products	1,174,000
9. Chicken Fryers	3,290,900	18. Apples	1,136,600

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Source: County Agricultural Commissioner.

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## TRANSPORTATION

The District is traversed by the Pomona Freeway (California 60), which provides ready access to downtown Los Angeles and the San Bernardino-Riverside metropolitan area. Other state highways serving the District are 71 (Corona Freeway) and 83 (Euclid Avenue), which forms a direct, north-south link with Interstate 10 (San Bernardino Freeway) at Ontario. Interstate 15, now under construction east of the District, will link the Foothill, San Bernardino, Pomona, Riverside, and Corona Freeways.

Local bus service is provided by the West Valley Transit Service Authority, operated by the San Bernardino County Board of Supervisors.

Thirty commercial trucking firms serve the Chino area. A branch line of the Southern Pacific Railroad provides freight service.

Ontario International Airport, six miles northeast of Chino, is a major gateway to Southern California. It is operated by the Los Angeles Department of Airports and has a 10,000 foot runway capable of handling the largest commercial jets. Daily scheduled air passenger and cargo service is offered by Continental, TWA, American Airlines, Western Airlines, PSA, Air West, Golden West, and Air California. Private and general aviation services are available at the County-operated Chino Executive Airport, in the eastern part of the District.

## UTILITIES

Utility services in the District are provided by the suppliers appearing below.

Electricity:	Southern California Edison Co.
Natural gas:	Southern California Gas Co.
Telephone:	General Telephone Co. of California
Water:	City of Chino and private companies

## EDUCATION

Public education in San Bernardino County is administered by 19 elementary school districts, two high school districts, 13 unified (K-12) school districts, and four community college districts. Enrollment in the elementary grades has declined in recent years, reflecting lower

birth rates now prevalent throughout the nation. However, enrollment in the secondary grades has increased, as shown in the following summary.

SAN BERNARDINO COUNTY  
Total Enrollment in Public Schools

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Grades	1970	1975
Elementary (K-8)	124,118	111,146
Secondary (9-12)	64,537	71,466
Community Colleges (13-14)	25,026	41,835
Total	213,681	224,447

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Source: County Superintendent of Schools.

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Residents of the District are eligible for tuition-free higher education at Chaffey College (enrollment 13,870), in Alta Loma, and Mount San Antonio College (enrollment 17,000), in Walnut. These community colleges, supported by local taxes, offer the two-year certificate in various vocational and lower-division academic courses.

Four-year colleges and universities near the District include the University of California at Riverside, the Associated Colleges of Claremont (Scripps, Pomona, Mens's College, Harvey Mudd, and Pitzer), California State Polytechnic University at Pomona, San Bernardino State College, University of Redlands, California Baptist College, and Loma Linda University (campuses at La Verne and Loma Linda).

#### COMMUNITY FACILITIES AND RECREATION

Financial services in the District are furnished by the Chino Valley Bank, First National Bank and Trust Co., Bank of America, Security Pacific National Bank, Ontario Savings and Loan, and Pomona First Federal Savings and Loan Association.

The new Chino General Hospital is an acute care institution with 118 beds. Three other general hospitals with a total bed capacity of 692 are located in the vicinity of the District.

Local news coverage is provided by the Chino Champion and the evening Daily Report, published at Ontario and the Evening Progress Bulletin, published at Pomona. The District is located within the area served by Los Angeles Metropolitan Area press, radio and television.

A branch of the San Bernardino County Library System is located at Chino. Within the community area are three parks, two public golf courses, and a private country club.

San Bernardino County has a wide variety of attractions for both residents and visitors. The Ontario Motor Speedway opened in 1970, bringing major auto racing events to Southern California. Each year, thousands of visitors attend the National Orange Show in the City of San Bernardino. Well-known recreational areas in the San Bernardino Mountains include Lake Arrowhead, Big Bear, and the Wilderness Area around Mount San Gorgonio. The County contains nine developed ski areas, with Snow Valley and Snow Summit the best known.

Recreational and cultural attractions of the Los Angeles Metropolitan Area are less than an hour's drive to the west via freeway. Pacific Ocean beaches and desert resort areas are also within convenient driving distance to the south and east.

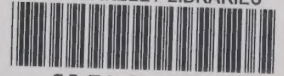








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